APPEAL BRIEF APPENDIX

| Description | Appendix Page Number |
|--|----------------------|
| Memorandum Decision Regarding Reclamation Claims Including Order Valuing Reclamation Claims Filed in the Debtors' Chapter 11 Cases at Zero | A0001-A0024 |
| Security Agreement | A0025-A0066 |
| Brief of The Timken Company, Timken U.S. Corp., Toyotetsu America, Inc. and Toyotetsu Mid America, LLC in Opposition to Debtors' Assertion of a Prior Lien Defense to Reclamation Claims | A0067-A0103 |
| Declaration of James M. Sullivan in Support of Brief of The Timken Company, Timken U.S. Corp., Toyotetsu America, Inc. and Toyotetsu Mid America, LLC in Opposition to Debtors' Assertion of a Prior Lien Defense to Reclamation Claims | A0104-A0105 |
| Ex. 1 Summary of Schedules | A0107-A0127 |
| Ex. 2 Response of Dana to Supplemental Interrogatory Related to Debtors' Prior Lien Defense to Reclamation Claims | A0128-A0131 |
| Ex. 3 Email to James Sullivan from Beth Levine re: Reclamation Discovery | A0132-A0139 |
| Motion of Debtors and Debtors in Possession, Pursuant to Sections 105(a), 362 and 546(c) of the Bankruptcy Code and Bankruptcy Rule 9019(b), for an Order: (A) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (B) Granting Certain Related Relief | A0140-A0156 |
| Motion of Debtors and Debtors in Possession for (I) an Interim Order Scheduling a Final Hearing and (II) Interim and Final Orders Authorizing Them to (A) Obtain Postpetition Financing; (B) Utilize Cash Collateral; and (C) Granting Adequate Protection to Prepetition Secured Parties, Including Ex. A | A0157-A0228 |
| Ex. B DIP Loan Agreement | A0229-A0341 |
| Ex. C Miller Declaration | A0342-A0352 |

| Description | Appendix Page Number |
|--|----------------------|
| Interim Order (I) Authorizing Debtors to (A) Obtain Postpetition Secured Financing and (B) Utilize Case Collateral | A0353-A0391 |
| Amended Final Order | A0392-A0396 |
| Timken's Notice of Demand for Reclamation | A0397-A0480 |
| Toyotetsu's Notice of Reclamation Demand | A0481-A0492 |
| Final Order (1) Authorizing Debtors to Obtain Postpetition Secured Financing | A0493-A0537 |
| Stipulation and Order Among the Debtors, the Receivables Facility Agents, the Official Committee of Unsecured Creditors and the Ad Hoc Noteholders' Committee Extending the Challenge Period Set Froth in the Final Order Authorizing Postpetition Secured Financing | A0538-A0542 |
| Stipulation and Order Among the Debtors, the Pre-Petition Agent, the Credit Card Issuers, the Official Committee of Unsecured Creditors and the Ad Hoc Noteholders' Committee Extending the Challenge Period Set Forth in the Final Order Authorizing Postpetition Secured Financing | A0543-A0551 |
| Second Stipulation and Order Among the Debtors, the Pre- Petition Agent, the Credit Card Issuers, the Official Committee Extending the Challenge Period Set Forth in the Final Order Authorizing Postpetition Secured Financing | A0552-A0560 |
| Second Stipulation and Order Among the Debtors, the Receivables Facility Agents, the Official Committee of Unsecured Creditors and the Ad Hoc Noteholders' Committee Extending the Challenge Period Set forth in the Final Order Authorizing Postpetition Secured Financing | A0561-A0567 |
| Prepetition Indebtedness Payoff letter | A0568 |
| Debtors' Notice of Reconciled Reclamation Claims Under Amended Final Order | A0571-A0599 |
| Objection of Creditors Toyotetsu America, Inc. and Toyotetsu Mid America, LLC to Debtors' Notice of Reconciled Reclamation Claims Under Amended Final Order | A0600-A0609 |

| Description | Appendix Page Number |
|---|----------------------|
| Objection of the Timken Company to Debtors' Notice of Reconciled Reclamation Claims under Amended Final Order | A0630-A0637 |
| Motion of Debtors and Debtors in Possession, for an Order: (I) Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief | A0638-A0689 |
| Objection of Creditors Toyotetsu America, Inc. and Toyotetsu Mid America, LLC to Motion of Debtors and Debtors-in-Possession, for an Order: (I) Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief | A0690-A0697 |
| The Timken Company's Joinder to Daido Metal Bellefontaine's Limited Objection to Debtor's Notice of Hearing on Motion for an Order (I) Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief | A0698-A0704 |
| Order Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief | A0705-A0709 |
| Initial Brief of Debtors and Debtors in Possession in Support of Prior Lien Defense to Reclamation Claims | A0710-A0738 |
| Objections of Debtors to Discovery Requests Related to Debtors' Prior Lien Defense to Reclamation claims | A0739-A0763 |
| Responses and Objections of Debtors to Allegheny Ludlum Corp.'s First Set of Requests for Admissions, Interrogatories, and Requests for Production of Documents | A0764-A0773 |

| Description | Appendix Page Number |
|--|----------------------|
| Reply of Timken to Responses and Objections of Debtors Dana Corp. to Timken Corp.'s First Set of Interrogatories and First Requests for Discovery from the Debtors | A0774-A0786 |
| Declaration of James Sullivan | A0787-A0788 |
| Timken's First Set of Interrogatories and First Request for Discovery From Debtors | A0789-A0801 |
| Response of Creditors Toyotetsu to Objections of Debtors Dana Corp. to Discovery Requests Related to Debtors' Prior Lien Defense to Reclamation Claims | A0802-A0810 |
| Interrogatories and Requests for Production of Documents of Toyotetsu on Limited Issues Presented by Debtors' Initial Brief Opposing Reclamation Claims | A0811-A0818 |
| Transcript of Dec. 19, 2006 Hearing | A0819-A0828 |
| Order Relating to Discovery Objections and Schedule with Respect to the Hearing on the Prior Lien Defense to Reclamation Claims | A0829-A0831 |
| Reply Brief of Debtors and Debtors in Possession in Support of Prior Lien Defense to Reclamation Claims | A0832-A0862 |
| Response of Timken and Toyotetsu to Reply Brief of Debtors in Possession in Support of Prior Lien Defense to Reclamation Claims | A0863-A0873 |
| Transcript of Feb. 28, 2007 Hearing | A0874-A0932 |
| Appellants' Notice of Appeal | A0933-A0943 |
| Appellants' Amended Notice of Appeal | A0944-A0954 |

NYK 1119009-1.064980.0013